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Observations on the Tea and
Window Act, and on the Tea Trade

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OBSERVATIONS
ON THE
Tea and Window Act,
AND ON
The TEA TRADE.

By RICHARD TWINING.

—" ita uti res est, dicere."

TERENCE.

L O N D O N :

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OBSERVATIONS

ON THE

Tea and Window Act,

&c. &c.

IT too frequently happens, that the Public find it difficult to obtain clear and satisfactory information, upon those subjects which materially concern them: and whilst Truth is with-held by some, and Falsehood industriously circulated by others, it is no wonder if the opinions which are adopted, and the decisions which are formed, should be erroneous. This Error ought to be corrected, rather than blamed; for what right have we to expect, that no attention should be paid to the information which *is* produced, because more authentic information *may* be produced? or that no judgement should be suffered to pass upon the evidence which *is* collected, because it is possible that more complete evidence *may* be collected hereafter? If, however, such Errors, when they arise in common life, are not to be blamed, or at least not

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with a philosophical severity, yet they ought, undoubtedly, to be corrected: and the proper mode of correcting them, is, by producing Truth, and opposing it to Falsehood. But here difficulties are apt to arise; and that communication of circumstantial Truth, which is necessary to the elucidation of any particular subject, cannot, in many instances, be looked for, except from those persons who are so intimately connected with that subject, that their impartiality is immediately questioned: and it may be, that Truth itself, coming from such a quarter, will meet with a much less favourable reception in the world, than anonymous Falsehood.

I am well aware that this reasoning is peculiarly applicable to myself, when I venture to deliver to the Public any information, or any opinion, relative to the subject of Tea. It is, I confess, a subject which is placed so near to me, that some doubt may reasonably be entertained, whether I can view it in a just light. I will only say, that I have most carefully endeavoured to do so, by removing myself, as nearly as possible, to the proper point of distance; and as the thing, however difficult, is by no means impossible, I request that the Public will not prejudge my failure in this attempt at Impartiality. I have watched myself narrowly: I expect to be, and I even wish to be, watched narrowly by others; and should it be found, that whilst I am endeavouring to prevent the adoption of prejudices, I am under the influence

ence of them myself, I readily confess that I shall then merit the severest reproof.

There is one other suspicion which I wish to guard against: it is that of my being biaſſed by party opinions. The very idea of a person in my humble situation of life, attaching himself to a Party, and fancying that he is capable of affording it service and support, is, I confess, perfectly ridiculous. And yet such things, ridiculous as they may seem, are believed actually to happen: and I have already been told, more than once, that in the unimportant part which I have hitherto taken in this business, I have been guided, not by principle, but by party attachments, or even party influence. This is an opinion which I am anxious to remove, because, whilst it is entertained, I cannot possibly be thought deserving of a moment's attention. I should, it is true, receive satisfaction, let who would be Minister, in promoting any plan of general utility. And, unless the wheel of Government were very cracked and crazed indeed, I would rather be the unassuming fly that goes *with* it, than the impertinent pebble that endeavours to obstruct its motion. It is true, that I have frequently waited upon Mr. Pitt, and that Mr. Pitt has asked me many questions relative to the Tea-trade. I have answered them as fairly and as explicitly as I could: I trust, without rudeness; I am sure, without servility: and if any other Minister had thought proper to consult me upon a subject, which thus nearly concerned my own profession, and the Public in general, I would have given to him, as I have done to the

present Minister, the best information in my power. But it is high time to quit this Introduction, and to hasten to that subject to which it is intended to lead.

I believe it will be generally allowed, that the late Act of Parliament, by which an alteration was made in the duties upon Tea, and an additional duty was laid upon Windows, does, at this moment, very much engage the public attention. In order to throw, if possible, some light upon this subject, I would wish to consider, in the first place, what was the original Cause, and also the Intent of this Bill; to shew, in the second place, in what respects it has hitherto failed, and the causes of that failure; and lastly, to point out, as far as it may be in my power, those methods which are most likely to correct this failure; to remove the principal objections that are made to this Act, and to render it productive of the good purposes for which it was framed.

That the *cause* of this Bill may be properly understood, it will be necessary to recollect, that the East India Company possess an exclusive right of supplying Great Britain and Ireland, and the Dependencies of Great Britain, with Tea. Of this right the Company have been so far deprived, and the Smuggler has become so formidable a rival, that, upon the most moderate computation, they shared the Tea-trade equally between them; and, according to some calculations, the Smuggler had two thirds of it. This infringement upon the commerce of the East India Company was, clearly, a
matter

matter of very great importance to themselves ; it was also an evil which so materially affected Government, and the Public in general, that some remedy appeared to be indispensably necessary. The article of Tea had been so repeatedly an object of taxation, that the duty upon it amounted, at length, to very nearly cent. per cent. : and such a temptation was consequently held out for the evasion of this duty, that the utmost rigor of the Excise Laws afforded but a very feeble check to it. Nay more, those Excise Laws, which had been framed for the suppression of this evil; were converted, by the wisdom of the disobedient, into its protection : and the same Permit which was granted for the Teas of the East India Company, sheltered those of the Smuggler. To so great a height had this illegal traffic been carried, that dealers, residing even in the Capital, could almost constantly purchase very large quantities of Tea; which, it was well known, had never paid any duty ; and which nevertheless came into the dealer's shop, with as regular a Permit, and with as much safety, as if the goods had been delivered from the warehouses of the East India Company, and had paid the full duties. Nor was this trade confined to persons in a small way of business, or of doubtful character in the world : it was carried on by the most extensive dealers, and by those who possessed the fairest reputation. It was carried on too by those who avowed; and defended the deed. I am glad they did avow it ; for it saves me the unpleasant office of first mentioning, as I certainly should have thought it my duty to do, a practice, which, however sanctified by numbers, I have uniformly

formly condemned and avoided. Nor do I claim any kind of merit in having done so. I avoided the practice, because I thought it wrong: other people adopted it, because they thought it right: and it is well known, that the same act will deservedly be pronounced either good or bad, according to the different laws by which it is tried. Whatever opinion may be formed upon these *Laws of the Tea-dealers*, I think it will be universally allowed, that *that law of the land*, which leaves every man at liberty to act as he pleases, and which serves as a restraint to those only who are a restraint to themselves, no longer answers the intentions of those who framed it. I have mentioned this circumstance, in order to shew the inefficacy, and the striking perversion, of the Excise Laws; and I hope no person will imagine that I have thus touched upon the practical history of the Tea-dealers, in order to assume credit, or to draw advantage, to myself at the expence of others. I repeat, that I am divulging no secret: and I never desire either credit or advantage, which are to be thus acquired. I am also happy to declare, that there are many persons in the Tea-trade, who have as cordially condemned, and as uniformly shunned, this practice as myself.

It is out of my Province, and, indeed, out of my Power, to enumerate all the evils which attended this deviation from the spirit of the East India Company's Charter. I will content myself with briefly saying, that they were deprived of, at least, half their commerce in the important article (important to themselves at least) of Tea: Government

was defrauded of a considerable revenue: a very large sum was raised, most unequally, and consequently most unequitably, upon only a part of the consumers of Tea; the fair dealer was oppressed, and almost borne down by the Smuggler; and foreign Companies had absolutely entered into the China Trade, not to supply the demands of their own country, but to feed our illicit trade.

After this brief, and, I am sure, imperfect catalogue of the evils of Smuggling, I may fairly assign them as the *cause* of the late Bill: and no person, I think, who wishes well to this country, will deny, that the interference of the legislature was become highly necessary, in order to oppose this great and growing evil.

The *general Intent* of this Bill already appears; it was the suppression of Smuggling; and, thus far at least, the intent was commendable. But it is possible that the object in view might be good, and yet the means of obtaining it, bad: it will therefore be necessary to consider the *particular means* by which Government *intended* to accomplish this desirable purpose.

The high duties upon Tea had, as I have already observed, afforded a temptation to the Smuggler, which no laws had been able to counteract. Nor did it appear probable, that any, which were consistent with the mild nature of the British Constitution, could vanquish so formidable an enemy. He was to be destroyed, not by force of arms, but by the suppression of that gain, which had hitherto encouraged his depredations: and it was reasonable

to conclude, that when nothing was to be got by Smuggling, there would be no Smuggler. The enormous duty upon Tea was, then, reduced: and so little was left, that it could by no means make amends for that risk to which an illicit Trade is liable. Thus far all was well: and thus far every man in the Kingdom, except the Smuggler, was contented. But as the reduction of the Duty upon Tea, of course reduced the public revenue; and at a time, when even more money than had hitherto been raised, was requisite, it became absolutely necessary to consider, in what way this deficiency should be supplied. The way which was proposed, and which has been adopted, was, by an additional Duty upon Windows.

In entering upon this part of the subject, which is certainly the least pleasing to myself, and probably to the reader, I hope I may be allowed the small privilege of bestowing a new Name upon that Bill, which is the object of our present consideration. A good Name would be better than precious ointment, and would at least cure those Complaints, which are, I verily think, to be attributed to the *bad* Name which was given to this Bill upon its first appearance in the World. Instead of the *Commutation* Bill, I shall beg leave to call it the *Tea* Bill. I shall omit, for the sake of brevity, the other appellation of the Window Bill, to which I confess it has an equal right.

I do not know the words which Mr. Pitt made use of, when he first opened this Subject in the House of Commons. But if he actually called it

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a *Commutation* Bill, he surely could not mean a *Commutation of perfect pecuniary Equality*: he could not mean, that every man should save precisely as much in the difference of the Price of his Tea, as he would pay for his additional Tax upon Windows. Unless the quantities and the prices of Tea, consumed in similar Houses, had been similar, such a Commutation could not possibly take place: and he who could believe the promise of such a palpable impossibility, has no right to be severe upon the Person who made it. Indeed, if I were anxious to charge any one with having deceived me, I should certainly wish to bring some better proof against him, than his not having performed a promise, which, when it was made, I must have known it was impossible for him to perform. Where there could be no deceit, there could be no deceiver. But though the Bill could not be called, in this sense of the word, a *Commutation* Bill, yet, in another sense, it might lay claim to that Title. It was to commute one Tax for another: and I believe the Public were given to understand, that the new Tax would be, *upon the whole*, more eligible than the old one, for which it was commuted. They were not to look for perfect pecuniary equality; but to compare *all* those evils which were to be brought on by the new Tax, with those which were to be removed by the alteration of the old one. The evil which is brought on by the new Tax is of the pecuniary kind: and, if we consider the sums which are to be paid by individuals of the different classes which are marked out by the Act, we must allow it to be a very serious evil:

nor do I wish to make it appear less than it actually is. Some ill consequences which had arisen from the old Tax, and which were therefore to be imputed to it, I have already enumerated. Nor was the pecuniary evil by any means a trivial one. This evil was to be, in a considerable degree, and the other evils were to be almost completely, removed. Now if for the pecuniary evil of the new Tax, the Public in general were to receive a material, though not a perfectly adequate, pecuniary compensation; and if the other evils which had already injured, and were likely to injure still more, the revenue, the commerce, and the commercial integrity, of this country, were to be completely removed, I really think I might venture to say, that the Bill would, in that case, hold out an advantageous commutation to the Public. This, too, was the commutation which I always thought was intended to be held out; and whatever the Minister might say, when this subject was first, and, perhaps, somewhat hastily, mentioned in the House, I am sure that afterwards, when it came to be fully debated, he did expressly declare, that this Bill did not promise an exact pecuniary equality.

As far then as I can judge of the *Intent* of this Bill, it was, to suppress the Smuggling of Tea, by reducing the duty upon it; and to make good to the Revenue the loss which this reduction would occasion, by a new duty, which should be, *upon the whole*, more eligible than the old one.

Having thus considered the *Cause*, and the *Intent*, of the Tea Bill, I shall now endeavour to

shew in what respects it has hitherto *failed*, and the *Causes* of that failure.

Of that grand object; the suppression of Smuggling, it is too soon to judge.—The unlawful Tea which was in the kingdom when this Bill passed into a law, was not, by that law, to be annihilated: and the Tea which was upon the continent, and which had been imported thither for the express purpose of supplying this island, was not likely to be averted, even by that reduction of price at which the Bill aimed, from its original destination. The Owners of such Tea would naturally think it more eligible to dispose of their goods at a considerable loss, than not to dispose of them at all. And if the diligence of Smugglers was capable of being encreased, it was likely to be so, for a time, by that act, which threatened their final destruction. I am not therefore alarmed by the temporary prevalence of Smuggling, or elevated by its temporary cessation: But I look forward to the establishment of such moderate prices of Tea in this country, as shall prevent any foreign nation from importing that commodity from China, for our use; perhaps for its own. If, however, the present situation of Smuggling is not to be considered as a criterion by which the merits of the Tea Bill are to be already judged, yet it is a circumstance concerning which the Publick may wish to receive some information. As far as I have been able to learn, Smuggling has already received a very material check; notwithstanding large quantities of Tea are occasionally

landed upon some parts of the coast, and are conveyed thence under the protection of very formidable parties of Smugglers.

As a proof that Smuggling has actually received a material check, I am happy to add, that, as I am credibly informed, scarcely any *loose* Tea (for that is the appellation which has been bestowed upon that smuggled Tea which was sold under the sanction of a legal Permit) is to be purchased at this time, in London.

By saying that even the intended reduction of the price of Tea would not have given immediate and complete efficacy to the Tea Bill, I do not mean to say, that it was a matter of little consequence, whether the intended reduction took place, at this time, or not. It is a matter of great consequence to the ultimate object of this Bill: It is a matter of immediate consequence to those persons, from whom an additional Window Tax is already exacted; and nothing should have induced me to deliver any opinion, or any information, upon the present subject, if I had meant to shrink from this part of the enquiry. I will endeavour to meet it fairly.—In order to do so, I shall compare those average prices of Tea which were held out before the sale, with those at which the Teas of the last sale (including both parts of it), and also those of the private trade sale, actually sold,

Average

Average Prices which were held out before the Sale, exclusive of Duty.

Average Prices at which each Species of Tea has actually sold since the 16th of September, exclusive of Duty.

	Per lb.		Per lb.
Bohea, —	1 s. 9 d.	—	1 s. 7 d. $\frac{1}{4}$
Congou, —	2 s. 6 d.	—	4 s. 9 d. $\frac{1}{2}$
Souchong, —	3 s. 4 d.	—	6 s. 5 d. $\frac{3}{4}$
Singlo, —	3 s. 4 d.	—	3 s. 5 d.
Hyson, —	5 s. 8 d.	—	6 s. 8 d. $\frac{1}{4}$

It is right to observe, that I have not made any Allowance for that excess of price, which it was certainly reasonable to expect, at the commencement of the new plan. I must also take notice, that when the prices at which the East India Company were expected to sell their Teas, under the new regulation, were first mentioned, not a word was said upon the subject of Discount: it was therefore reasonable to conclude, that the customary allowance of Discount would be deducted from those prices.

It appears, from this comparative view, that the average price of Bohea Tea is less than that which was held out to the Public; and of Singlo, but very little more. With respect to these species of Tea there is, therefore, no cause of complaint. The excess in the price of Hyson Tea is not very considerable; and when we reflect, that difficulties and unfavourable circumstances usually accompany great alterations, and that the alteration in the duties upon Tea has had its share of them, I should hope that this failure in the promised reduction of the price of Hyson Tea, would not excite much dissatisfaction; the excess will, I trust, be of short duration.

OF

Of the difficulties to which I have alluded, I shall shortly take further notice.—The failure in the reduction of the Prices of Congou and Sou-chong Teas is considerable indeed: and I confess, without scruple, that the consumers of these species of Tea have reason to be extremely dissatisfied. The reduction in the price of Congou and Sou-chong certainly does not make any thing like that pecuniary compensation for the additional Window Tax, which every man, after making the most liberal allowance for the difficulties of a new scheme, had a right to expect. I might, perhaps, venture to assert, that it would be more advantageous to the Public to pay 8 s. per Pound for their Souchong Tea as they used to do, if nearly the half of that sum went into the Public Treasury, than 5 s. 8 d. per pound for the same Tea, as they now do,—when 5 s. 0 d. 4-9ths are paid to the Company, and only 7 d. 5-9ths for the use of the Public. I have not mentioned the Tradesman's profit on either side: he doubtless had it under the old regulation, and will doubtless expect it under the new.

Though the failure of the Tea Bill, with respect to the suppression of Smuggling, cannot, from the present state of that Trade, be ascertained, yet I do not scruple to declare, that, if the high price of Congou and Souchong Teas should continue, there is no doubt but that Smuggling would also continue; at least there is nothing in the Tea Bill which could suppress it; and the merit of its being suppressed by any other Bill, would rather exaggerate, than atone for, the failure of suppression by this Bill.

Bill. If Smuggling could have been suppressed, whilst the high prices of Tea continued, there was no necessity for a Commutation. But this, as I have already said, was, I believe, impossible.

It is, then, evident that the Bill has hitherto *failed* to reduce the price of Congou and Souchong Teas so much, or any thing like so much, as it ought to have done: and *this* failure has already produced another failure; viz. that of the pecuniary Compensation which might reasonably have been expected; and unless some proper remedy can be applied, it seems likely to superinduce the additional failure of that grand object of the Tea Bill, the Suppression of Smuggling.

The *causes* of this failure are now to be enumerated. It was natural to imagine that the Smuggler, and those persons who had reconciled their consciences to a Trade, which, however unlawful, was extremely profitable, would endeavour, by every stratagem, to render ineffectual a Bill, of which the avowed intent was, to destroy their favourite Traffic. The First Tea Sale, subsequent to the alteration of duty, consisted of two parts: in the First part were those Teas which had been returned by the former purchasers to the Company: in the Second were the new Teas, which were necessary to complete the quantity contained in the Company's declaration. The commencement of the first part of this Sale was such, as at once astonished and mortified the Fair Dealer, and strongly indicated the artful interference of the Smuggler. This suspicion was, in the course of the Sale, repeatedly

peatedly confirmed: nor was it bare suspicion; for a certain Dealer, who has an undoubted right to be believed when he says he is well acquainted with the intention of Smugglers, declared, that “ Persons on the other side of the water, who were possessed of Twenty or Thirty thousand pounds each, were determined to keep up the Prices of Tea; and that they could do so, notwithstanding any opposition which they might meet with.” And I have since been assured, that the combination which was formed, in order to keep up the prices of Tea at the first part of the Sale, has been acknowledged by those who were concerned in it. I will venture then to assert, and I believe every honest and attentive Tea-dealer will join me in the assertion, that the artful effort of the Smuggler and his abettors, was one cause of the present failure of the Tea Bill.

Nor had the Smuggler, in whom the opposite qualities of Moloch and Belial are so happily united, that he is, at all times, equally prepared for War, or for Wiles, a very arduous task to perform: for every Tea-dealer whom he met in the Sale-room, was almost wholly destitute of Tea. We might, therefore, adopt, somewhat too readily, those prices, which neither our own wants, urgent as they were, had formed, nor our own judgment had approved; but which had been fixed by the artifices of the enemy. And let not the Public be too severe upon the intemperance of those, who after having been reduced to a state of famine, had, on a sudden, plenty set before them. Nor were the Canisters of the

the Tea-dealers alone without Tea; those of almost every private family in the kingdom had been reduced to their last leaf; and the supply for each meal was bought, grudgingly, at the old price. To the 16th of September, the day upon which the alteration in duty was to take place, the Public looked forward for the promised and consolatory reduction of the price of Tea: and it was with the utmost impatience that they submitted to the short delay, which was necessary for the sale of that Tea, and for its delivery. The Public, who were thus eager to be supplied, will, I trust, exercise a little lenity towards the fair dealers who were, perhaps, too eager to supply them.

Of Souchong and Congou Teas the scarcity was still more extensive: for the East India Company themselves had not by any means a sufficient quantity of those species in their warehouses. This circumstance was well known to the Smuggler: and it is not to be supposed that he could be apprized of the weakness of his adversary, without taking advantage of it.

The principal causes of the present failure of the Tea Act, and the chief difficulties which accompanied the Tea revolution, were, then, the artifices of the Smuggler, and the scarcity of Tea throughout the kingdom: not only in the shop of the Tea-dealer, and in the closet of the consumer, but also in the warehouses of the East India Company.

These causes do not entirely agree with those which have hitherto been produced to the Public;

for the present failure in the reduction of the price of Tea has repeatedly been attributed to the Minister, to the East India Company, and the Tea-dealers. With respect to the Minister, and the East India Company, it is not my province to enter, at large, into a justification of the measures of the one, or of the conduct of the other : they would, of course, despise so feeble an advocate. But though I shall not attempt to say every thing which may be said upon this subject, it is necessary that I should say something.—The Tea Act held out to the Public certain prices, at or near which, each species of Tea was expected to be sold under the new regulation : and the Act also contained clauses, which were expressly calculated to prevent any material deviation from those prices. The East India Company were to keep “ a stock of
 “ Tea, at least equal to one year’s consumption,
 “ according to the sales of the preceding year,
 “ always beforehand : They were to make, at the
 “ least, four sales in every year. They were to ex-
 “ pose to publick sale, at the least, five millions of
 “ pounds weight of Tea,” at the First Sale ; and to put up, at the least, two millions and a half at the Second Sale. Thus were the East India Company obliged to put up at their two first Sales, a larger quantity of Tea than they had usually delivered in twelve months ; and a larger quantity than the consumption, both legal and illegal, of six months, had, according to the most probable calculations, ever been,

The prices at which each species of Tea was to be put up at the four first sales were not to exceed those mentioned in the Act. Provision was also made for a regular Importation of Tea; and for its never being exposed to sale at higher prices than those which it actually cost the Company. That all these cautions should immediately produce their full effect, and that the average prices of the Tea which was to be sold at the first sale, should not at all exceed those at which the Plan aimed, was more, I believe, than Mr. Pitt promised, or than the Dealers in Tea expected: but I also believe that both Mr. Pitt and the Dealers in Tea did expect, that the excess of Price would have been inconsiderable; and consequently less, very far less, than it has actually been, with respect to Congou and Souchong Teas. I own that I did not expect such a failure myself: nor can I, after the most cool and impartial examination of what has past, find any reason to condemn myself for not having expected it.

The East India Directors appear to me to have done every thing in their power, after the Bill had passed, to give efficacy to the plan, and to insure those reduced prices of Tea which it promised. Instead of putting up barely five millions of Tea at the first Sale, as they were bound to do, they put up nearly six millions and a quarter: nor was this all; for they put up some species of Tea, at lower prices than those which were mentioned in the Act. So that, instead of adhering strictly to the quantity and to the prices which the Tea Act

would have warranted, they made a deviation with respect to each, in favour of the Public.

But notwithstanding all this, the Directors who presided at the Sale, saw, I hope with regret, immoderate prices given for some species of Tea, and too much for others. To restrain this evil was, however, out of their power; and they might as well have said to the raging waves of the ocean, as to the designing Tea-buyer, "Thus far shalt thou come, and no further." Nay more, the Directors, at the request of the fair dealers in Tea, suspended the Sale, and adopted the advice of those dealers, in order to reduce, if possible, the prices which had been given at the beginning of the Sale.

It is, I think, fair to observe, in this place, that though I really think the East India Directors have thus endeavoured to prevent the present high prices of Tea, yet I do not mean to assert that they are therefore entitled to any peculiar degree of praise. The Tea Act certainly promised considerable advantages to the East India Company: but all these advantages depended upon a reduction of price. To endeavour then to put a stop to those high prices, which were utterly incompatible with the spirit of the new regulation, was at once the interest and the duty of the East India Company. This part of their duty had been recently and expressly pointed out in the following words of the Act: "And whereas it is just and reasonable that
" the said United Company should, in consideration of the great *benefit* which may result to
" their

“ their commerce from the reduction of duties
 “ hereby made, contribute their utmost endea-
 “ vours for securing to the Public the full benefit
 “ which will arise from an *immediate* and perma-
 “ nent reduction of prices, &c.”

Of the conduct of the Tea-dealers it is my peculiar province to speak: they have been blamed, they have been accused, most severely and undeservedly; and common justice requires that some person should stand up in their defence. This office has fallen upon me. I wish for their sake, as well as my own, that they had found an abler advocate.

I am aware that when a Tea-dealer pleads the cause of Tea-dealers, his impartiality is likely to be suspected; but whatever attachment I have to them, I hope I have a still stronger attachment to Truth; and if I did not know that they merited defence, I would not attempt to defend them.

The reader will, I hope, pardon me, if I give a short history of the conduct of the Tea-dealers, relative to the Tea Bill. We have not been accustomed to obtrude ourselves upon the publick notice; and having once told our plain and artless tale, we shall cheerfully leave our cause to the judgment of the Public, and retire; confident of our own integrity and of their candour.

The Tea-dealers had long beheld the alarming increase of Smuggling; and they had found, that every restraint, even the best which they themselves could recommend, had proved ineffectual: for no sooner was one head severed from this monster,
 than

than another sprouted up in its place. The purchase of loose Tea was, at first, confined to a few dealers: but when it appeared that they carried on their trade with perfect security, and that, by having discovered a cheaper market than that of the East India Company, they were underselling the fair Trader, and obliging him to sacrifice either his just profit, or his trade, the number of these purchasers encreased: and at length many persons who had strenuously opposed, and zealously endeavoured to destroy, this commerce of art, openly, and yet reluctantly, engaged in it.

A Committee of Tea-dealers had been established some years, in order to watch and counteract the schemes of the Smuggler: and the East India Company very liberally agreed to subscribe 500*l.* towards the expences of this Society. I need not make any apology to the reader for declining to give him the detail of our deliberations: we took great pains to little purpose, and were at last obliged to confess, that the children of this world were too wise for us.

It was, I think, during the Sessions of Parliament before the last, that we were roused from our state of despair, by being told that a plan was in agitation, for the reduction of the duties upon Tea; and we understood that this plan had been presented to the Minister by the East India Company, and was favourably received. A Committee was also appointed by the House of Commons to enquire into the state of Smuggling; and as we had reason to think that an application from the
Tea;

Tea-dealers to this Committee, might be of service, we delivered in a plan similar, or nearly similar, to that which had been delivered to the Minister by the East India Company : making, at the same time, a few remarks upon the subject. I do not know that any conference, relative to this business, was held between the Duke of Portland (who, if I am not mistaken, was the Minister at that time) and the Dealers in Tea : or that any answer was given to the plan which had been delivered to the Committee of the House of Commons : but the general expectation of the Tea-dealers was, that some alteration would, ere long, take place in the duty upon Tea. The information which we were able to obtain at the India House warranted this expectation ; and the subsequent publication of the Reports from the Committee helped to confirm it.

The change in the Ministry, though it threatened an interruption of any plan of alteration which might have been formed, by no means destroyed our hopes. It seemed to be generally allowed, by all parties, that it was become highly necessary to put a stop to, or, at least to reduce within moderate bounds, this pernicious practice of Smuggling : and we trusted, that, whichever party prevailed, a scheme of evident utility, would not be abandoned.

In this state of uncertainty, in which hope prevailed, we entered the Sale-room at the East India House in May, 1784. The sale consisted of a very large quantity of Tea ; and it was certainly reasonable that those persons who were to be the buyers

buyers of it, should know, whether any alteration in the duty upon Tea was to take place, or not, before the goods which were then offered to sale should be disposed of. As the Directors, who are present at the Sales, attend for the sole purpose of regulating them, and are not authorized to answer questions of importance, in the name of the Court of Directors, I took care to give proper notice to the Gentlemen in the Direction, on the day previous to the Sale, of the question which would be asked at the commencement of it, relative to the expected alteration of the duty upon Tea. At the commencement of the Sale, the question was accordingly asked; and the answer given was, as nearly as I can recollect it, "That no conversation had lately taken place upon that subject between the Minister and the Directors; that they had no reason to expect any alteration in Duty at any particular time; but that whenever this business should be agitated, we might be assured that the Gentlemen in the Direction would pay a proper attention to the interest of the Holders of Tea." We thought it was out of the power of the Directors to say more: we were, therefore, satisfied with their answer, and the Sale began.

At this Sale the Dealers in Tea were to provide themselves with Goods for the consumption of six months: the usual distance of one Sale from another. And this was done as nearly as, in general, it had been done. Some persons might buy rather more than their consumption; some rather less: but there was no material speculation: and the

prices given at this Sale, were the fair prices, which were justified by the circumstances of the Trade.

The Sale was scarcely over, when the Tea-dealers, who were of course loaded with Goods, heard that a Bill was to be brought into Parliament, almost immediately, in order to lessen the duty upon Tea. A Meeting of the Trade was called; and a Committee was then appointed in order to wait upon the Minister, and the East India Directors, and to take such other steps as they might think necessary.

And here I crave the attention of the Public—whom I am sorry to trouble with so long a history—to the requisition of the Tea-dealers. They required that the intended Plan, which, they confessed, promised to be productive of Advantage to themselves, might not, at the outset, subject them to a heavy and ruinous loss. Every wish of gain they expressly disclaimed. This requisition was, indeed, allowed, by all parties, to be perfectly fair: the only Question was, in what manner it was to be complied with. The Modes which were pointed out by the Dealers in Tea were two: First, that the East India Company should take back their Teas at prime Cost: or, Secondly, that a sufficient time should be allowed to the Dealers to dispose of their Stock, before any alteration in the Duty should take place. After repeated Meetings and repeated Deliberations, the East India Directors, who, when the idea of their taking back the Tea at prime cost was first mentioned, seemed to think it impracticable, sent the following Paper to the Committee of Tea-dealers.

“ At a Court of Directors, the 4th of

“ August, 1784.

“ There is in agitation a general Plan for carry-
“ ing more effectually into execution the prevent-
“ ing of Smuggling of Tea. In this plan the re-
“ lief of the former purchasers of Tea at our sales
“ (under the alterations which may take place)
“ forms a part. In order to bring the whole plan
“ to maturity, it is submitted to the consideration
“ of the Dealers in Tea, whose general sentiments
“ the Court wishes to know, whether it will be
“ a sufficient relief to them to receive back the
“ compleat lots of uncleared Teas in the Com-
“ pany's Warehouses at the prices they paid for
“ them, upon receiving certificates from the Com-
“ pany, which shall be taken as cash at their future
“ sale, or if not paid in at the next prompt, then
“ to be payable at the Company's Treasury on
“ demand.”

The Committee immediately called a general Meeting of the Trade; by whom the following Answer was given to the Directors.

“ At a General Meeting of the Dealers in
“ Tea, held at the New York Coffee House,
“ on Thursday, August 5th, 1784.

“ The proposition of the Directors of the East
“ India Company being taken into consideration,
“ it is unanimously agreed by the Holders of Tea
“ present at this meeting, that with respect to their
“ Teas in the East India Company's warehouses,
“ they

“ they are ready to return them to the East India Company at prime cost ; the Company being at liberty to reject the remaining parts of those lots, of which any part shall have been cleared after the 5th of August. And the Dealers in Tea will cheerfully give to Government, to the East India Company, and to the Public in general, this proof, that it is by no means their Wish to reap any advantage from the Stock of Teas, which they now hold in the East India Company’s warehouses.”

It was, at the same time, declared to be understood by the Dealers in Tea, that the proposal of the East India Company should not affect the Teas which were in their own shops, and had paid all the duties ; but that the time which the Dealers had reason to think was intended to be allowed them for the disposal of those Teas, before the East India Company had made this proposal, should still be allowed.

As to the requisition of the Dealers, respecting those Teas in their own warehouses, which had paid the full duties, the Public will, I trust, immediately see, that it was fair and equitable. Those Teas had paid duties which amounted nearly to cent. per cent. ; and suddenly to have reduced the value of those Teas, so considerably as the plan proposed to do, would have been an act of the most flagrant injustice ; and would completely have ruined, no inconsiderable number of the fair Tea-dealers in this kingdom.

To the Answer of the Tea-dealers, the following reply was made by the East India Directors.

“ At a Court of Directors of the United
 “ East India Company, the 6th August,
 “ 1784.

“ The Court resumed the consideration of a pro-
 “ posal received yesterday from the Committee of
 “ Tea-dealers, signed by Mr. Twining their Chair-
 “ man, and thereon resolved, That this Court doth
 “ accept the said proposal on the following con-
 “ ditions; viz. That, from this day forward, none
 “ of the Tea now uncleared shall be delivered to
 “ the Buyers, except in whole lots, or in the
 “ whole of what this day remains of any broken
 “ lot or lots.

“ And that this Court will forthwith, upon the
 “ commencement of the new duty, grant to each
 “ Proprietor of Tea then remaining uncleared in
 “ the Company's warehouses, a certificate for the
 “ sum of money he shall have paid the Company
 “ for the same; which certificate shall be taken as
 “ cash at the next Tea Sale, or if not so paid in,
 “ shall be paid in cash, upon demand, at any time
 “ after the next prompt.”

Of the two proposals which had, at the com-
 mencement of this business, been made by the
 Tea-dealers, that of returning their Teas to the
 East India Company was then at length adopted.
 It is not necessary to give a circumstantial account
 of what passed relative to the other proposal; viz.
 that of allowing the Dealers a sufficient time for
 the disposal of their goods: I will only briefly ob-
 serve,

serve, that the Tea-dealers voluntarily made an offer, upon a supposition that the Teas were not to be returned, which would, according to the expected prices of the new Teas, have subjected them to a considerable loss.

The proposal which had been adopted by the East India Company, had also the Minister's preference: and, as I understood, for this reason; that the reduction of duty would, according to this plan, take place much sooner than it could do according to the other. And so enormous was the influx of illicit Tea at that time, and so spirited were the exertions of the Smuggler, that it was certainly desirable to bring forward, as speedily as possible, that law, by which he was to be controuled.

I readily confess, that I frequently mentioned to Mr. Pitt this plan of returning the Tea, as one which was, in itself, perfectly fair: which would be satisfactory to the dealers in Tea; and also advantageous to the Public. It certainly was fair: and as it exempted the holders of Tea from all loss, which was the utmost they ever required, it ought to be, to those holders, satisfactory. As one of them, I have ever been thoroughly satisfied. But to the Public, it did not prove advantageous. For if, when we entered the sale room in September, we had been in possession of those Teas which we returned, and had not been, as we were, under the necessity of becoming purchasers at the first part of the sale, the Smugglers could not, even with all their cunning, and all
their

their wealth, have raised the Tea to those prices at which it has actually sold. We could, in that case, have permitted the Smuggler to have been not only a bidder upon every lot, but also a buyer of every lot: till we had, at length, seen him buried, like Samson, under the cumbrous load which he had heaped upon himself. As it was, we could not possibly exercise this forbearance; we had multitudes of orders; and if we meant to execute them, and to be Tea-dealers, it was certainly necessary that we should purchase Tea. Thus were we reduced, in a considerable degree, to the Smuggler's mercy—a dreadful situation for a fair trader!—and by that very circumstance which we thought would have hastened his overthrow.—If I had foreseen that this evil consequence was likely to arise from our proposal of returning the Teas, I certainly would have mentioned it to Mr. Pitt. Perhaps I ought to have foreseen it. However this may be, I will never decline acknowledging any part which I may have taken, because it has not fully answered my expectation: and, in the present instance, a practical Tea-dealer was certainly more culpable for want of foresight, than the Minister.

It should however be remembered, that when I mentioned the plan of returning our Teas to the East India Company at prime cost, as a plan which was likely to be advantageous to the Public, the Dealers in Tea were assured, and they believed, that the same Teas would be resold to the Public, at lower prices than those at which they were returned.

The

The Directors themselves, who made the proposal of taking back our Tea at prime cost, declared that they expected to be considerable losers by so doing: but that they were willing to submit to this loss, because they were convinced it would be advantageous to the Public, to have the new Act take place as speedily as possible. That there could be no deceit on the part of the Tea-dealers, is, I think, most apparent: for if they could have foreseen that their Teas would be worth much more money under the new regulation, than they were under the old, (and we had been repeatedly assured that if we kept the Teas, we should not pay more than the new duty upon them), we certainly should not have been so anxious to have returned those Teas at prime cost. I do not mean to imply that the Directors expected that profit, which they have actually received upon the returned Teas. I will not think so ill of them as to suppose they did expect it.

I have now given a circumstantial and true, but, I fear, tedious account of the conduct of the Tea-dealers, previous to the commencement of the first part of the September sale. This sale had scarcely commenced, when we saw that such prices were actually giving for Teas, as foreboded a total defeat of the plan. The sale, however, was undoubtedly open to the dishonest as well as to the honest bidder; and it was in this case, as it is in many others, far more difficult to correct the evil, than to discover it's cause. The Committee who had been appointed by the Dealers in general to

act for them throughout the whole of this business, held a momentary consultation in the sale room; and agreed, in consequence of it, to request that the sale might be, for a short time at least, suspended; in order to give the Committee an opportunity of trying, if they could devise, ere it was too late, any plan, which might put a stop to such prices as were incompatible with the promises and the intent of the Tea Act. This request of suspending the sale was readily complied with by the Director who was present: and I am happy to add, that the measures which were recommended by the Committee of Tea-dealers, were adopted, in the handsomest manner, by the Court of Directors. They made every declaration which we wished them to make; and they permitted the purchasers of those Teas which had been already bought at this sale, to relinquish their purchases. I do not know that it was in the power of the Directors to do more than this: and if they had been inclined to avail themselves of such a plea, I question whether they could have found a precedent for doing so much.

Though our effort was not attended with perfect success, and though we had still the old enemy, and our other difficulties, to struggle with, yet we had clearly done some good; and Teas sold more reasonably than they had done.

The sale went on with but little, if any, interruption, till we came to the Souchong and Congou Teas: and here our surprize and our fears were greater than ever. Here we found that the Smug-
gler

gler was labouring with all his might; and not without reason: for it was upon these species of Tea that his hopes principally depended. The Committee of Tea-dealers once more desired that the sale might be suspended: and they made such requests to the Directors, as they thought would be most likely to lower the prices of Congou and Souchong Teas. Our requests were partly complied with: and the result of this second suspension bore some resemblance to that of the first. We certainly did good: and we had, besides, the satisfaction of thinking, that we had done *all* the good which it was in our power to do.

One very important point, respecting the Tea-dealers, remains to be considered; and I own, without the least hesitation, that if they should be found faulty in this, the former part of their conduct, however blameless, or even however meritorious, cannot be pleaded, for one instant, in their defence. The point to which I allude, is, not only how they *bought* their Teas, but how they *sold* them to the Public.

And here I have seen the utmost misrepresentation; issuing too from those quarters, whence I should least have expected it. The charge is serious: it affects a numerous body of Men, and therefore ought not to have been lightly advanced: especially by those persons, who knew that what they advanced was likely to be credited.

To mention the precise profit which every Tea-dealer gets, upon every article which he sells, is, of course, out of my power. It is not, however,

out of my power to mention the rule of conduct which I myself have followed: and if it should be thought right, I can only say, that I believe it has been the conduct of the Tea-dealers in general. Should it be thought wrong, I wish the Tea-dealers to avow a better rule: that whilst I am suffering the punishment which may be due to my own sins, I may at least have the satisfaction of saying,

“ *Nec quemquam nostri, nisi me, læsere libelli.*”

Upon the delivery of the new Teas, I arranged them into different sorts, corresponding, as nearly as possible, to the qualities of the different sorts of Tea which we sold under the old regulation. Having thus fixed the qualities, it remained to fix the prices: and this I did, by adding to the prime cost of each article, what I thought a reasonable profit. This, I confess, I added; and this, I confess, I always will add. There are, indeed, persons in our trade, as well as in almost every other, who are constantly selling *at or under* prime cost. Such persons I have ever considered either as fools or impostors, and I will neither imitate nor deal with them. When a reasonable profit no longer attends trade, I will quit it. I believe every body will allow that it was our duty not to add an exorbitant profit. Will they not also allow, that it was our interest not to do it?—The Tea Trade had undergone a great revolution (if I may once more apply such an important word to such an unimportant subject), and it behoved every man to be diligent,

gent, not only to keep his old customers, but also to get new ones: not to get them by mean and paltry artifices, from other tradesmen as honest as himself, but to get them from those Smugglers and their abettors, who would not, it was to be hoped, be any longer able to supply them. Now the man who, at such a time, asked an exorbitant price for his goods, not only neglected, what is too often neglected, his duty; but he also neglected, what is seldom neglected, his interest.—If any one should here be inclined to ask—What *is* your profit? I reply at once, that I will not tell him: and for two reasons: one is, that I think no person has a right to claim from a tradesman an answer to such a question: the other is, that he who will not believe me, when I tell him that my profit is no more than is reasonable, will not believe me when I tell him, what that profit actually is.

I concluded my remarks upon the conduct of the East India Directors, with observing, that though they had performed their duty, by endeavouring to keep down the price of Teas, yet they were not, upon that account, entitled to any particular degree of praise: because, whilst they had been performing their duty, they had been promoting their interest. When I introduced this remark, I fully intended to make a similar observation upon the conduct of the Tea-dealers: for to their conduct it is equally applicable.

In this History of the Tea-dealers, I shall venture to insert, by way of episode (and I trust there is a sufficient connection to justify my doing so), a

fair account of those Teas, with which the Public have been supplied, since the alteration of duty.

I will not attempt the Augean labour of bringing forth that mass of slander, with which some persons have endeavoured to contaminate the Teas of the first part of the last Sale. How often have they been represented as the sweepings of the East India Company's warehouses! As the most execrable stuff with which the palates of the Public were ever insulted! And as if all this were not enough, some person has had the great goodness to caution the unwary, and to inform them, that no Tea was to be bought, except such as was adulterated, or was mixed with the pernicious manufacture of this country. In short, that innocent and amusing stream of slander, for which the Tea-table has long been celebrated, seems of late to have swelled into a furious torrent, and to have endangered even the Tea-table itself.—But the late Act of Parliament, which commuted one Tax for another, certainly *could* not alter the intrinsic quality of every chest of Tea in the East India Company's warehouses; and I hope *did* not convert every Tea-dealer in the Kingdom into a rascal. I shall be very glad to see that it is in the power of the Legislature to make all the Tea-dealers in the Kingdom honest: it is not in its power to make them all dishonest.

It was my intention to give, in this place, a circumstantial account of the importation of those teas, which have already been exposed to Sale, since the 16th of September: but as such an account appears in the East India Company's Report,

Report, I may of course suppress mine. It appears from the Appendix, No. 2. of that Report, that a very few chests of Tea had lain in the East India Company's warehouses a considerable length of time. The fact is, they had lost their owners: and were in a situation similar to that of the unclaimed Stock at the Bank. By the late Act of Parliament, which made an alteration in the duty upon Tea, it was enacted, That *all* the Teas which should be in the East India Company's warehouses on the 15th of September, should become the property of the Company. The unclaimed Tea was therefore become their own, and was once more put up to Sale.—As the Teas which had been sold prior to the year 1781, were liable to have sustained some injury, and as a very few chests of each species had remained in the warehouses a most unusual length of time, all those Teas were again exposed to view: and, whatever some people may imagine, they had not, even in the course of so many years, changed their nature. We found that they were still Teas: affected indeed by age: but they were valued, not according to their past, but according to their present, qualities.

The Teas which formed the second part of the first Sale, and the Teas of the private Trade Sale, were certainly fresher and better than the returned Teas in the former part of the first Sale: but this is no more than is usual:—the Teas of the latest importation ought ever to have the advantage; and there is, at this time, a very large quantity of fresh and good Teas in the possession of the Dealers.

There

There are two other charges which have been brought, with vast industry, and vast appearance of regard for the Public, against the Teas with which they have been lately supplied. The Charges to which I allude, are those of *mixing* and *adulterating* Teas. I shall beg leave to consider these accusations separately, notwithstanding they have been so artfully blended together.

If the mixing of Tea is a crime, and an imposition upon the Public, I readily confess that I have a multitude of crimes and impositions to answer for; and that my good Father and Grandfather little merited those fair Characters which they left behind them, and for which I have ever respected their Memories. I will make to the Public a family confession, and I hope I shall obtain from the Public a family absolution.

In my Grandfather's time—for it is a tale to which I have often willingly attended, whatever the reader may do—it was the custom for Ladies and Gentlemen to come to the shop, and to order their own Teas—The chests used to be spread out, and when my Grandfather had mixed some of them together, *in the presence of his customers*, they used to taste the Tea: and the mixing was varied till it suited the palates of the purchasers. At that time of day, no person would have liked the Tea, if it had not been mixed. The custom of the purchasers tasting Tea in this manner was seldom practised in my Father's time: now, it is scarcely ever practised: but the old custom of mixing Teas has been uniformly continued: and if I must now lay it aside, I can

only say, that I have been learning a lesson, which is not very easily learned, to little purpose. I think however that the custom only requires proper explanation to be approved. Throw off the veil of mystery, and many things which were before alarming, appear to be perfectly harmless.

Whoever understands Tea, and clears home, for example, twenty Chests of Hyson, will find, upon tasting them separately and accurately, that some have rather too much flavor, and are therefore coarse, some have too little, and are therefore weak; and that others have—perhaps like those who are to drink them—some little peculiarity, which a proper union will totally remove. By making a judicious mixture out of these Chests, a better Tea may be got, than any of the Chests, taken singly, could afford. Besides, if this custom were not to be practised, it would be impossible to preserve that similarity of Tea, at any given price, which every Dealer must preserve, if he means to give satisfaction to his customer. The pound of Tea which he bought out of one of the twenty Chests to-day, might perhaps be approved: but if he comes to-morrow, that Chest may be gone, and another neither is, nor of course can, without mixing, be made like it. As to imposition, if the Tea, when mixed, be good, and honestly worth the price which is required for it, who is imposed upon? Who will complain? If the Tea, though taken out of a single Chest, be not good, and not worth the money which is asked for it, will not every person think himself imposed upon? Will not every person complain?

complain? I hope then that the Tea-dealer who fairly and anxiously mixes his Chests of genuine Tea together, in order, not to impose upon his customers, but to give them satisfaction, will no longer be ranked with the adulterators of Tea.

I have confined myself to the Instance of my own practice, because I have no right to speak with equal freedom, and equal certainty, of the practice of others: so far however from intending to lay claim to the sole possession of the art of mixing, I verily believe it is, and always was, generally practised. There is indeed one species of Tea—I mean Bloom—which though it actually improves other Teas, when properly mixed with them, would, by itself, be almost universally disliked. If, after all, any person should prefer his own opinion in this matter to that of the Tea-dealers, and would be better pleased with his Tea, if it came out of a single chest, than if it were mixed, he may certainly have it so. We shall not offer, like the fifty Patriotic Gentlemen, who threatened to open Tea-shops, in order to prevent the imposition of the present Tea-dealers, to *swear* that it is not mixed; because when we say it, we hope we shall be believed. Nor can we expect that any person will enter our shops to buy a pound of Tea, if he should think it necessary to guard the purchase with an oath.

There are, it seems, persons, who have bought Tea for the express purpose of critically inspecting it; and who have industriously declared, upon such an inspection, that they discovered, even in
one

one half pound of Tea, three or four different sorts of leaves; and have, upon this discovery, grounded an accusation both against Tea and Tea-dealers. Of these persons I must observe, that like all who set themselves up for critics in a matter which they do not understand, they display much more zeal than judgment. I shall presume to inform these inspectors, that in every chest of Tea a dissimilarity of leaf may be discovered. Perhaps these Gentlemen imagine that the leaves which are contained in any one chest, grew, in China, upon the same tree. But if they did, they would still vary in appearance: and, in that case, the variation should be attributed, not to the Tea-dealer, but to the principles of vegetation; by which the leaves upon a single tree will often exhibit a variety of tints.

I do not however mean to deny, that the Tea in question was mixed. I only wish to shew the absurdity of that mode by which the mixture is to be proved, and in consequence of which, the Tea is to be condemned.

The other accusation, viz. that of adulterating Teas, does, indeed, deserve the public attention: and I shall give the Public the best information in my power concerning it.

It is well known, that very large quantities of leaves are manufactured in this Island, for the express purpose of adulterating Teas: such a mixture, I shall, without scruple, call Adulteration. These leaves are prepared in various ways, in order to

suit the various kinds of Tea, which they are intended to adulterate.

I shall here communicate to the Public a particular account of this manufacture, which I have lately received from a Gentleman, who has made very accurate enquiries relative to this subject.

“ Method of making Smouch with Ash Tree leaves, to mix with Black Teas.

“ When gathered they are first dried in the sun, then baked, they are next put upon a floor and trod upon until the leaves are small, then sifted and steeped in copperas, with sheeps dung; after which being dried on a floor, they are fit for use.”

Another Mode.

“ When the leaves are gathered they are boiled in a copper with copperas and sheeps dung; when the liquor is strained off, they are baked and trod upon, until the leaves are small, after which they are fit for use.

“ The quantity manufactured at a small village, and within eight or ten miles thereof, cannot be ascertained; but is supposed to be about Twenty Tons in a year.—One man acknowledges to have made Six hundred weight in every week, for six months together.

The fine is sold at 4*l.* 4*s.* per Cwt. equal to 9*d.* per lb.
The coarse, 2*l.* 2*s.* ditto, ditto, 4½*d.* ditto.

“ Elder buds are manufactured in some places, to represent fine Teas.”

This

This iniquitous trade has been carried on a long time: though not in so extensive a way as within these few years. In the 11th Geo. I. cap. 30, sect. 5, it is enacted, "That the Dealer in Tea, or Manufacturer, or Dyer thereof, who shall counterfeit or adulterate Tea, or shall alter, fabricate, or manufacture it with *Terra Japonica*, or with any other drug or drugs whatsoever, or shall mix with Tea any leaves, other than leaves of Tea, [thus, in the time of Geo. I. real Tea was allowed to be mixed with real Tea], or other ingredients whatsoever, shall forfeit the sum of One hundred pounds."

It is also recited, in the 4th of Geo. II. cap. 14, sect. 11, "That several ill disposed persons do frequently dye, fabricate, or manufacture, very great quantities of Sloe leaves, Liquorish leaves, and the leaves of Tea that have before been used, or the leaves of other trees, shrubs, or plants, in imitation of Tea, and do likewise mix, colour, stain, and dye, such leaves, and likewise Tea, with *Terra Japonica*, Sugar, Molasses, Clay, Logwood, and with other ingredients, and do sell and vend the same as true and real Tea, to the prejudice of the health of his Majesty's subjects, the diminution of the Revenue, and to the ruin of the Fair Trader:" and the dealer in, or seller of, such "*sophisticated*" Tea, is to forfeit the sum of Ten pounds for every pound weight.

It appears from the 17th of Geo. III. cap. 29, That this trade had increased to a very great degree, "to the injury and destruction of great quantities of

“ timber, woods, and underwoods, the prejudice of
 “ the health of his Majesty’s subjects, the diminution
 “ of the revenue, the ruin of the fair trader, and to
 “ the encouragement of idleness:” and, by the same
 act, the seller or manufacturer of such Tea is to
 forfeit Five pounds per pound weight; or upon
 nonpayment of that sum, be committed to prison,
 for any time not exceeding twelve months.

Hitherto Government has not been able to suppress this trade: but, when the smuggling of real Tea shall claim less of their attention, I hope they will exert themselves with vigour, and put a stop to the manufacture of English Tea.

It is, then, sufficiently apparent, that there is such a thing as adulterated Tea: there is plenty of it: and the Public may naturally enquire how they are to avoid it. My answer is, By buying their Tea of reputable Tea-dealers, who are, I dare say, to be found in every part of the kingdom; and by avoiding those dealers of a different description, who offer their Teas to sale at lower prices than those at which legal and genuine Teas can be afforded. I will take this opportunity of declaring, that whenever I mention Tea-dealers, I never mean to include those persons, who, notwithstanding they sell Tea, are more properly classed with another description of men, of whom I have had frequent occasion to speak.

I will now close the history of the Tea-dealers: and I will leave the Public to judge, whether the present failure in the reduction of the price of Tea to the consumer, is owing to those causes which
 I have

I have assigned; viz. to the artifices of the Smuggler, and the general scarcity of Tea; or whether it ought to be attributed to the Minister, the East India Company, or the Tea-dealer,

Having thus endeavoured to shew the original *Cause*, and also the *Intent* of the Tea Act; and the respects in which it has *failed*, with the causes of that failure, it remains for me to point out those methods, which are most likely to *correct* it; to remove the *principal objections* that are made to this act; and to render it productive of those *good purposes* for which it was framed.

I have hitherto proceeded with some degree of confidence, because I have seldom quitted the firm ground of matter of fact, I come now to the fallible surface of my own opinion, and my own conjecture; and I shall advance, as I ought to do, with caution and timidity.

It may perhaps be thought, that I should have contented myself with pointing out the evil, and modestly have confessed, that I must leave the cure of it to others. But such modesty is, too often, allied to vanity: and whatever men may say, I believe they usually think, that a constant attention to any particular profession, enables them to form some opinion, relative to it. Upon the present subject I will at least venture to give my opinion; and I wish it to be considered as the *blot* of an unskilful artist, which may be worked up, by superior abilities, to some degree of perfection.

Whoever attempts to correct the present failure in the Tea Bill, ought to consider, who are the sufferers

sufferers by that failure: and they are undoubtedly the Public. I think I may venture to assert, that it is no small consolation to Government, if the failure of any plan which it forms, be accompanied with an increase of revenue. In the present instance, the failure has not only been accompanied with, but has actually been the cause of, a very considerable increase. For as the new duty upon Tea, of 12 and a half per cent., is an ad valorem duty, Government has of course received a much larger sum for duties upon the Teas of last sale, than it would have done if they had sold at the expected prices.

The consolatory sum which the East India Company have received from the failure in the proposed reduction of the price of Tea, is enormous indeed,—Upon the first part of the sale, which consisted of the returned Teas, they gained about 64,000*l*: they declared that they expected to be considerable losers by those Teas: and I believe I may venture to say, that the sum produced by the first part of the sale only, exceeded that which the Company originally expected it would produce, about One Hundred Thousand Pounds.

In order to give some idea of the whole of that additional and consolatory sum, which, in consequence of a failure in the reduction of price, has already been paid by the Public to the East India Company, and the owners of the private trade Teas, I will shew, what the amount of those Teas has actually been, exclusive of duty; and what it would have been, if each species of Tea had sold

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at that price, at which the Company said they were willing to sell it.

The East India Company, and their Of- ficers who owned the private Trade Teas, have received for 6,454,947 pounds of Tea, which have been sold since the 16th of September, }	£. 1,015,286
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They would have received, if each species of Tea had sold at that price at which the East India Company said they were willing to sell it, }	863,564
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Balance in favour of the Company and their Officers, - - - }	£. 151,723
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It should be observed, that I have not made any allowance for that small excess of price, which was to be expected at the commencement of the new plan.

The fair Dealers in Tea have also their consolation: for the general increase of business, in consequence of the alteration of duty, has been very considerable. It is the Public, then, who have hitherto suffered from a failure in the reduction of price: and it is the Public who ought to be principally considered, in any mode which is pointed out for the correction of this failure.

The present failure of the Bill is to be corrected, by lowering the prices of Tea, till they correspond with those that were held out to the Public. And this is, in my opinion, to be completely effected

by one, and only by one, method; which is, by the Company's having an ample quantity of Tea in this kingdom: let them but have this, and the Smuggler must inevitably give way. It is in the power of *quantity* to reduce *price*: and I would never have the Company think that they have offered enough to sale, till the price is sufficiently reduced. Nor ought they (it will, I hope, be remembered, without my perpetually repeating it, that I am only delivering my *opinion*) ever to reduce themselves to the necessity of putting up the whole quantity which they may have in their own warehouses, of any species of Tea. They ought always to have a Corps de réserve, to bring forward as occasion may require: and if either the Smuggler or the Speculator should appear—for they are both of them common enemies—I would have it advance.

The East India Directors have it in their power to lower the prices, at which each species of Tea is to be offered to sale. Of this power a good use may frequently be made: but it never can supersede the necessity of an ample supply. Such a quantity of any species of Tea, as is inadequate to the demand for that species, though it were put up (according to the Custom-house phrase) at *nil*, would still sell for too much.

With respect to any deviation from those prices which have been fixed at the public sale, and the Company's substituting, upon any condition whatever, more moderate prices, I confess this is a plan which I cannot recommend. At present, the Com-
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pany have no power of selling, but by public sale: and to relinquish the price which has been thus given, and to fix another, by private contract, would, I apprehend, be illegal.

It is true that the Company did, at the beginning of the first part of the September Sale, permit the Buyers to relinquish their purchases: but the goods were again exposed to public sale.—Even this measure, justifiable, or, rather, commendable, as it was, upon so singular an occasion, ought not to be lightly repeated. For the consequence would be, that artful or indiscreet bidders would give high prices in hopes of a future reduction. Instead of such an indulgence, they require to be taught, by that best teacher Experience, a lesson of honesty and discretion.

If the Company were to be allowed to sell their goods by private contract, or if the price at which they might sell them, were to be limited, even this would answer no end, unless they had an ample supply: for if the Company sold an insufficient quantity at a low price, that insufficient quantity, the moment it had changed its owner, would, according to the natural course of trade, advance in value. The consumers would be nothing benefited. It will, perhaps, be said, That if, as a Tea-dealer, I avowedly had bought my Tea cheap of the Company, I undoubtedly ought to sell it cheap; and not to comply with the advance of the market. This is plausible theory: but the commercial practice has ever been to attend to the market price:

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and as the holder of any article is obliged to sell that article for less than it cost him, if the market price of it be less, so, if the market price be more, he ought to be allowed to sell it for more. It is surely fair that this common principle of equity should be established between buyer and seller. But I will suppose, for a moment, that I had bought at any one Sale, or by private contract, as much Tea as would, according to my usual consumption, last me till the next Sale, or till any given period; and that, as soon as the Sale was over, or my purchase was made, the price of Tea suddenly and unexpectedly advanced in the market, and was raised by the dealer, in proportion to that advance: the East India Company declining to deliver, or being unable to deliver, any more Tea at so low a price as that which I had given. If I chose to stand single, or to be one of a few, and not to raise the price of my Teas, I might expect indeed a rapid demand for them; but that demand would presently exhaust my Stock, and oblige me to have recourse to the market.—Here would be an end of my patriotic supply, and I should begin to sell as my neighbours did, at a market price. Nothing then can *effectually* prevent this advance, and insure a continuance of low prices, but an *ample supply*. That will, I firmly believe, correct those high prices, and that present failure of the plan, which, for one, I seriously deplore.

Government has, indeed, been aware of the importance of this circumstance, and the Tea Act expressly

expressly directs, as I have already observed, that the East India Company should have a Stock of Tea beforehand, equal to one year's consumption. They are, however, at present, far from having such a supply, especially of Congou and Souchong Teas; and in those species there has been the greatest excess of price.

By noticing this scarcity of Congou and Souchong Teas in the Company's warehouses, I do not mean to censure the Directors for it. But I think it is absolutely their duty—and I hope they will not be offended at the freedom with which I deliver my opinion upon this subject—to provide themselves with an ample supply of each species of Tea as soon as possible. Fourteen Ships will probably arrive from China in the year 1786. The Seventeen Ships which are expected before that period will not, I am afraid, furnish the Company with that abundance of each species of Tea which they ought to have. The case, however, is not without hope of remedy. There are already large quantities of Tea upon the Continent: more are expected to arrive there; and from those quantities the East India Company ought, if possible, to supply themselves. This is a point which I have presumed to urge upon every occasion: for I think it is a point of the most unquestionable policy, and of the utmost importance. By purchasing the foreign Teas, the legal market will be furnished with that supply which it so much stands in need of; and the illegal market will be deprived of its

grand and customary source. Besides this, we have been told, by indisputable authority, that a very considerable quantity of the foreign Teas, has been offered to sale much under prime cost. By purchasing this Tea, and by actually fixing a heavy loss upon the original importers of it, the most effectual method would be taken of inducing them to give up their China Trade. But if, by suffering the moment of cheap purchase to escape, an opportunity should be given to the owners of those Teas of selling them much more advantageously, they might be thereby encouraged to renew their traffic. There is, indeed, reason to believe that the East India Directors have already purchased some of the Foreign Teas, (I fear at much higher prices than those at which they might, at one time, have purchased them;) and I trust they will not neglect any opportunity of purchasing more. Or if they should be furnished with a sufficient reason for not purchasing them, they will, doubtless, in their justification, produce that reason to the Public. And if the Company should stand in need of any pecuniary assistance, I should think that the Public, who have not been backward upon such occasions, would readily assist them now, when it is so peculiarly their interest to do so. I would just add, that it seems to be particularly necessary for Government to exert themselves, at this time, in the prevention of Smuggling, and to watch the Coast and the Counties upon it, as narrowly as possible. For the more difficulty and
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danger attend the practice of Smuggling, the more readily will the owners of foreign Teas dispose of them upon moderate terms for the legal consumption of this Country.

I shall now mention an alteration in the mode of putting up Teas to sale, which would, in my opinion, tend to reduce the price of them.

It has hitherto been customary to divide the different species of Tea, into lots containing different quantities. Singlo Tea, for example, is sold in lots containing either six chests or three chests: Bohea in lots containing three chests, two chests, or one chest: and it almost constantly happens, that the smallest lots sell at the highest price. This is easily to be accounted for. The small lots, by suiting more persons, admit more competitors than the large ones; and therefore they are usually run up to a higher price. Every Sale Book, and, particularly, the book of the last sale, will sufficiently confirm this fact.

As it appears, then, that the quantity contained in each lot has an effect upon its price, I would propose that the quantity should be doubled. The present lots are proportioned to the annual sale of 6,000,000: and lots of double the size will bear the same proportion to the annual sale of 12,000,000. By thus encreasing the number of packages, which each lot is to contain, the Smuggler, who may be disposed to bid upon, or even to buy, the three or four first lots of any parcel of Tea, in order to keep up the price of it, will run a double risk.

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And those contests, which too frequently take place in the Sale-room, even between fair buyers, or, as it more frequently happens, between the brokers whom they employ, would become more expensive, and, consequently, more rare. Nor let the Public imagine that they have nothing to do with these contests: for they often raise the price of the whole parcel, or, it may be, of the whole species of Tea, about any lot or lots of which the dispute happens.

Having thus mentioned the principal reasons which induce me to recommend this alteration, I think it fair to acknowledge, that I have met with some respectable Dealers, who do not approve it. The only reasons which I recollect their having produced, in favour of their opinion, are, that it would give an unfair advantage to the large Dealer; and that as every advance of 1*d.* per pound, would amount to more money upon a lot consisting of twelve Chests, than it does upon a lot consisting of six Chests, the loss would, if the purchase were too dear, become greater.

As to the last of these reasons, it is, as the reader must have observed, one of those which have induced me to propose the alteration. If some additional risk should attend every advance, this evil may, by the exercise of additional caution, be converted into good: and I am persuaded it would contribute to a reduction of price.

As to the other objection, viz. that of its giving an unfair advantage to the large Dealer, I can only say, that if I thought it were likely to have this tendency,

tendency, I would not recommend it: for I would have every person who was able to purchase one of the smallest lots under the old regulation, be able to purchase one of the smallest under the new: but I have already shewn, that the smallest lot, when doubled, would bear the same proportion to the whole consumption of legal Tea, which a lot of half the size did formerly. If, however, any fear or suspicion of injury to the small dealer should still remain, it might perhaps be entirely removed, by doubling the larger lots only, and leaving the smaller ones, as small as they now are. I really think this is not necessary: but still I would much rather it should be done unnecessarily, than that any act which has even the appearance of injustice or oppression, should take place.

The alteration which I propose would also tend to shorten the Sales: which—I speak feelingly—is a very desirable object to Tea-dealers: and, indeed, to the Public. We are to have at least five Sales in a year, (including the private Trade Sale): and I am sure that any person who is acquainted with the fatigue of Tea Sales, will not blame the Tea-dealers for wishing to curtail them. It is also of consequence to the Public: for when a Sale is once begun, it is certainly their interest to have the Teas sold, and delivered for their use, as soon as possible.

There is an allowance, in favour of the Public, which I apprehend the East India Directors can make, and which, in my opinion, it is reasonable they should make. I mean the customary allow-
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ance of Discount, which used to be Six and an half per cent.

This is a subject, concerning which an unsuccessful application was made to the Directors, by the Tea-dealers, before the Tea Bill had passed. And lest it should be thought that I now renew the subject, in the spirit of vexation and disappointment, I will briefly mention the reason of my doing so. If it shall appear to be a matter which concerns the Public, I shall be justified. If it should be thought that the Public have no interest in it, but that an allowance of Discount would prove beneficial to the Tea-dealer alone, I shall have to apologize for having given the Public any trouble upon the subject.

An allowance of Six and an half per centum upon the Sale Price of Teas had always been allowed by the East India Company, to those purchasers, who should pay for their Goods upon the first prompt day, or day of payment.

In all the conversations which were held at the East India House, relative to an alteration in the price of Teas, it was constantly understood—I am sure by myself, and I think I may say by every person in the Trade—that the customary deduction of Discount would take place. Not a word was said upon the abolition of this allowance; and therefore we might fairly infer its continuance. When a copy of the Tea Bill was, by order of the House of Commons, printed, we were surprised to find, that we were likely to be deprived of our

Discount. We had never heard of such a thing, we had never suspected such a thing; and, to confess the truth, we thought we had not been openly and handsomely treated in this matter. At a general meeting of the Dealers in Tea, it was unanimously resolved, that we should petition the Gentlemen in the Direction for our old allowance. Our Petition however was refused; and the reasons which were given for the refusal were, " That in the present stage of the Bill it would be highly inconvenient to make any alteration in the Prices; and also that the Court has it under consideration to abolish the allowance of Discount in general, therefore cannot comply with the request of the Tea-dealers to sell Tea hereafter subject to Discount."

We certainly did not think these were sufficient reasons for withdrawing the Discount: and if they had been, in themselves, sufficient, the circumstance ought surely to have been mentioned to us sooner. It was, however, useless to remonstrate; and we were silent. I, for one, would have remained so, if Teas had actually sold so reasonably, that the consumer might purchase them at the prices which he had been taught to expect. But since there has undoubtedly been a great excess of price, and since the East India Company have received from the Public a Sum, which so far exceeded their expectation, it is surely equitable that they should give to the Public the customary allowance of six and an half per cent. There is not even the shadow of a reason for abo-

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lishing it, at the present high price. With respect to the Sales that are over, this allowance cannot be made: the Company, and the owners of the private trade Teas, must keep the sum of almost 66,000*l.* to which the Discount upon those Sales would have amounted. I know not whether, under the present Act, the East India Company can allow this Discount upon the December Sale. If they can do it, I think they ought to do it: If they cannot, I think they ought to apply to Parliament, as soon as possible, for such an alteration in the Act, as will enable them to allow Discount hereafter.

Some persons may imagine, that this allowance would make no difference to the Public, but would merely be added to the profit of the Tea-dealer. I believe it would happen, in some instances, that the Tea-dealers would share, and very fairly share, this allowance with the Public; but in general, the Public would reap the whole advantage: and in almost all cases the most considerable share of it. The profit which contents me now, would content me as well, if I had my old allowance of Discount. I should certainly find that the Tea cost me six and an half per cent. less for that allowance, and I should as certainly sell it to the Public six and an half per cent. cheaper. Every Tea-dealer who means to content himself with a reasonable profit, and to sell Teas upon as advantageous terms as his neighbours, would doubtless do the same.

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I am extremely desirous of proceeding one step further, and of endeavouring to provide for the Public some consolation, though every effort which Government, the East India Company, or the Tea-dealers can make, to reduce the Prices of Tea, should fail of producing the desired effect. It is no mean proof of good Generalship to draw advantage, even from the failure of a plan: and that is no despicable Alchemy which converts a public loss into Gold, for the use of the public treasury.

It is certain that great benefit was expected to result to the East India Company from the Tea Bill, even if the proposed reduction of price had immediately and completely taken place. Now the benefit which would have resulted from the *success* of the plan was all that the Company required: they declare it is all they wish to have. Is it not then perfectly fair, that the *extra* success, which they reap at the expence of the Public, should be converted to the public emolument? Can the East India Company, consistently with their own declaration, refuse such an equitable appropriation of the public Money? This appears to me to be a plan of easy and infallible accomplishment. Certain average prices of each species of Tea are held out to the Public, at which the East India Company can avowedly afford to sell their Teas, and at which the Public have a right to expect that they should be sold. When the East India Company have fixed upon the quantities of each species of Tea which they mean to put up at any Sale, they have only to see what sum of

money those quantities of Tea ought to bring into the Company's Treasury, reckoning each species at that price for which the Company themselves say they *wish* it to sell; and at which the Public say, they *expect* it to sell. Now whatever sum the Sale may produce, beyond that, which, according to the above fair mode of Calculation, it ought to do, is absolutely so much money paid, reluctantly, out of the pocket of the Public, and ought to be received, reluctantly, into the Treasury of the Company. To gratify each party, I would therefore propose, that a Bill should be brought into Parliament to direct, that a very considerable part of that sum, which I may call the Excess of a Sale, should be applied, not to enrich the East India Company, who have no equitable claim to it, but to the public service of the Kingdom. If my principle be good, it would, perhaps, warrant an application of the whole excess to the purposes of Government. But so strict a rule as this, though it might be defended upon the ground of Equity, would not, I think, be perfectly consistent with that spirit of Liberality, which the East India Company have so often experienced from the Public.

As to that precise share of the excess which ought to be refunded by the East India Company to the Public, I shall certainly leave that to be suggested by those, who are better qualified to suggest it. Nor shall I presume to say, in what manner this sum ought to be applied by Government. I will only observe, that as it should be looked upon as a Sum which is raised from the Public,

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and not as the bounty of the East India Company, it ought to be applied in that way which will be most visibly to the public advantage.

It is not my intention to propose an ex-post-facto law, which shall oblige the East India Company to refund the very large sum which they received, beyond their expectation, from the Teas of last Sale. I believe they neither expected, nor could prevent, the high prices which were then given: and if they take the earliest opportunity of guarding the Public against a similar loss hereafter, they will probably be thought, by the Public, to have done all that it is now in their power to do. Nor is it merely at such a time as this, when the prices of Tea are avowedly much too high, that such a security ought to be given to the Public. Circumstances may unexpectedly arise, even when the plan for reducing the prices of Tea, has been brought to perfection, which may cause such an advance as would be detrimental to the Public. The East India Company aim at a monopoly of Tea: and care should therefore be taken, that when they become Monopolists, and there shall be no European market, to which, in times of scarcity, we can apply, they may not employ their power to the public disadvantage.

The act has taken care—and, indeed, very properly—that the East India Company cannot be injured: they have a right to put up their Teas, at such prices, that they cannot lose by them. Let the Public also be taken care of; and let any excess of price, which they may at any time chance

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to pay for their Teas, be converted, as it undoubtedly ought to be, to their own use.

As to the other objections which are made against the Tea Act, or rather, as I ought in this place to term it, against the Window Act, it is clear that the reduction of price would, in some degree, remove them: the pecuniary compensation for the additional Window Tax would become greater; and the Public would, I hope, in consideration of the other advantages of this Act, which I have endeavoured to enumerate, be reconciled to a Commutation, which, in a pecuniary view, should not be completely adequate.

It appears to me to be perfectly equitable, though not, perhaps, perfectly popular, to distinguish the present enemies of the Tea Bill into two Classes. The one should contain those who had been accustomed to drink smuggled Tea: the other, the Consumers of duty-paid Tea. It is certain that most of those persons who used to drink smuggled Tea will find themselves much worse off than they were before: but every complaint from that quarter, proves, not the injustice, but the equity and the Efficacy of the Bill: and the melancholy Fact, that at least half the Tea which was consumed in this Kingdom did not pay any duty at all, justifies our supposing that this Class of complainants must be very numerous.

I am, however, far from imagining, that every person who has been accustomed to supply himself with smuggled Tea, is become an enemy to the present Bill. There are doubtless many, who, notwithstanding

withstanding they had recourse to an illegal market, whilst such a market notoriously existed, would cheerfully contribute a larger sum than that which the Tea Act will require from them, if, by so doing, they could crush a trade, which, they are ready to own, is most injurious to this Country. These persons will be satisfied, provided an equal market be established for all the consumers of Tea; but if there be two markets, they will have recourse to the cheapest.

The complaints which may come from the other class, undoubtedly merit the most serious attention; and ever will do so, till all just cause for those complaints shall be removed, by the actual accomplishment of that reduction of the price of Tea, which the Act gave us reason to expect.

If when the price of Tea shall be reduced as low as it ought to be, it should appear that the additional Window Tax is not raised as equitably as possible, but that it presses more hardly upon any particular class, than, in justice, it ought to do, I confess that this is an objection which deserves to be attended to, and to be removed: and if experience should point out a more equitable distribution of the Window Tax, or even a more eligible substitution for the duty which is taken off from Tea, I trust that the present Minister, or indeed any other, would be happy to adopt it.

I have not yet mentioned what would certainly remove, in an instant, most of the objections which are urged against the Tea Act: I mean its repeal, and the restoration of the old Tea duty:
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but this is a remedy, at which, divesting myself, as I think I can do, of my personal interest as a Tea-dealer, I confess I tremble. Of all the victories which Smugglers have ever gained—and they have been too often victorious—this would be the most signal: the Revenue would probably receive such a wound that the expence of healing it might far exceed even the additional Window Tax: all the East India Companies in Europe would flourish—except our own: and bonfires would not only illumine the British coast, but also blaze on the Continent, from the banks of the Tagus to the shores of the Baltic. Besides, those persons who anxiously call out for a Repeal of the Tea Act, and who, to make use of their own expression, “wish that things might be as they were before,” seem to forget, that a repeal of the Tea Act would by no means place things in their former situation. I believe I might venture to assert, that neither the old Window Tax, nor the old Duty upon Tea, would, now, bring in, any thing like what they formerly did. The Window Tax certainly would not; for the number of windows has, in consequence of the additional Tax, been very much reduced. A repeal of that additional Tax would not open all of them. And, with respect to the Duty upon Tea, if, before persons had been accustomed to buy legal Tea at a low price, they were inclined to have recourse to the Smuggler, they would be much more disposed to do so, when the great advance which would take place upon the present price of Teas, would point

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out to them, more forcibly than ever, the advantage of Smuggling.

Having now pointed out, as well as I am able, those methods which are, in my opinion, most likely to *correct the present failure* of the Tea Act; to *remove the principal objections* that are made to it; and to *render it productive of the good purposes* for which it was framed, I have executed the task which I had undertaken.

With respect to the manner in which it is executed, I am perfectly aware how much I shall stand in need of the public indulgence. Want of leisure is, it must be confessed, in general, a very trivial excuse: and he who presumes to write for the *entertainment* of the Public, and has not leisure to write carefully, may justly be asked, why he attempts to write at all. My object was, merely to convey to the Public, upon a subject which so much concerns them, all the information that it was in my power to give. And I trust their candour will make some allowance for a person, who has literally been able to find no time for writing, except those hours, which, after the fatigue of Business, he has stolen from rest. To the *horæ subsecivæ* of the day, I have long been a stranger.

In the course of my progress, I have had frequent occasion to consider the conduct of others. I have endeavoured to do this with a strict regard to truth: and I shall be sorry if, by the manner in which I have done it, I have rendered truth offensive. I wish to be treated with the same

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freedom, with which I have treated others. I shall acknowledge, without hesitation, the error of any opinion which I have delivered, as soon as I am convinced of it : and I shall very gladly see any information which I have given, displaced by better. For as the facetious Knight valued himself, not only for his own wit, but also for that which he caused in others, so shall I receive satisfaction, not only from any useful information that I myself may have been able to give, but also from that better information which even my own errors may draw from others.

F I N I S.

THE DIRECTORS of the East India Company have lately distributed a "Report of Proceedings" respecting the Sale and Prices of Tea, since the "alteration of the Duties thereon." This Report is, in my opinion, not less fallacious, with respect to the Public, than injurious to the Dealers in Tea. I shall therefore publish, in a few days, some remarks upon it.

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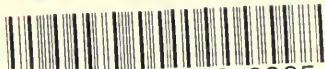
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